



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 25, 2019

Colm Barrington  
Chief Executive Officer and Director  
Fly Leasing Limited  
West Pier Business Campus  
Dun Laoghaire  
County Dublin, A96 N6T7, Ireland

**Re: Fly Leasing Limited**  
**Registration Statement on Form F-3**  
**Filed November 14, 2019**  
**File No. 333-234700**

Dear Mr. Barrington:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Boris Dolgonos